

Taxpayer's name	Taxpayer's SSN	2014 LANSING	
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FORM L-2210 UNDERPAYMENT OF ESTIMATED TAX BY INDIVIDUALS

Revised: 09/15/2014

NOTE: Form L-2210 is used to compute the interest and penalty for unpaid or underpaid estimated income tax payments. To pay the interest and penalty computed on this form, enter the total interest from line 33 on Form L-1040, line 25a, enter the total penalty from line 37 on Form L-1040, line 25b, enter the total interest and penalty from line 38 on Form L-1040, line 25c and remit the interest and penalty with your payment of tax due. Do not attach Form L-2210 unless one or more of the boxes in Part I apply. Interest and penalty will be assessed where required estimated payments are underpaid or not made.

Part I Reasons for Filing If 1a, 1b, 1c or 1d below applies, you may be able to lower or eliminate the interest and penalty. You must check the boxes that apply and file Form L-2210 with your tax return

Check all boxes that apply (If none apply, see the note above):

- 1a ☐ You request a waiver of penalty. In certain circumstances, the Income Tax Division will waive all or part of the penalty. See Waiver of Penalty in the instructions for Form L-2210. Interest due cannot be waived.
- 1b ☐ You use the annualized income installment method. If your income varied during the year, this method may reduce the amount of one or more of your required estimated tax installments. See instructions under Annualized Income Installment Method.
- 1c ☐ You had income tax withheld from wages and, for estimated tax purposes, you treat the tax withheld as paid on the dates it was actually withheld, instead of in equal amounts each quarter.
- 1d ☐ Your required annual payment (line 12 below) is based upon your 2013 tax and you filed or are filing a joint return for either 2013 or 2014 but not for both years.

Part II Required Annual Payment

2	Enter the tax due from Form L-1040, line 23b, for 2014	2	
3	Lansing income tax withheld from 2014 wages (Form L-1040, page 1, line 24a)	3	
4	Residents enter 2014 tax credit for tax paid to another city (Form L-1040, page 1, line 24c)	4	
5	Enter 2014 tax paid by a partnership plus, for residents only, tax credit for tax paid by a tax option corporation	5	
6	Enter total of lines 3, 4 & 5	6	
7	Subtract line 6 from line 2 (If \$100 or less, stop here, do not complete or file this form; you do not owe interest or penalty for failing to make estimated tax payments)	7	
8	Enter 70% of line 2	8	
9	Enter the amount of tax from your 2013 Lansing return form (Form L-1040, Line 23b)	9	
10	Subtract line 6 from line 9 (If \$100 or less, stop here, do not complete or file this form; you do not owe interest or penalty for failing to make estimated tax payments)	10	
11	Enter 70% of line 9	11	
12	Required 2014 estimated tax payment. Enter the smaller of line 8 or line 11	12	

Part III Computation of Interest and Penalty

Section A - Figure the Underpayment		Payment Due Dates			
		(a) 04/30/2014	(b) 06/30/2014	(c) 09/30/2014	(d) 01/31/2015
13	Required installments: If Part I, box 1b, applies, enter amounts from Schedule A1, line 17; otherwise, enter 1/4 of line 12, in each column				
14	Tax payments and credits. Enter 1/4 of the amount on line 6 for each period				
15	Estimated tax paid each period				
16	2013 credit forward to 2014				
17	Amount from line 23 of previous column				
18	Add lines 14, 15, 16 and 17				
19	Enter the total of line 21 and line 22 of the previous column				
20	Subtract line 19 from line 18. If zero or less enter -0- For column (a) only enter the amount from line 18				
21	If amount on line 20 is zero, subtract line 18 from line 19				
22	Underpayment: If line 13 is equal to or more than line 20, subtract line 20 from line 13; then go to line 17 of the next column; otherwise, go to line 23				
23	Overpayment: If line 18 is more than line 13, subtract line 13 from line 18; then go to line 17 of next column				

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Section B - Figure the Interest		(a)	(b)	(c)	(d)
INTEREST RATE PERIOD 1	May 1 - June 30, 2014	4/30/2014			
	24 Number of days from the date shown above line 24 to the date the amount on line 22 was paid or to June 30, 2014, whichever is earlier				
	25 Interest rate per day for period	0.0001164			
	26 Interest due for period, line 22 times line 24 times line 25				
INTEREST RATE PERIOD 2	July 1 - December 31, 2014	6/30/2014	6/30/2014	9/30/2014	
	27 Number of days from the date shown above line 27 to the date the amount on line 22 was paid or to December 31, 2014, whichever is earlier				
	28 Interest rate per day for period	0.0001164	0.0001164	0.0001164	
	29 Interest due for period, line 22 times line 27 times line 28				
INTEREST RATE PERIOD 3	January 1 - April 30, 2015	12/31/2014	12/31/2014	12/31/2014	1/31/2015
	30 Number of days from the date shown above line 30 to the date the amount on line 22 was paid or April 30, 2015, whichever is earlier				
	31 Interest rate per day for period	0.0001164	0.0001164	0.0001164	0.0001164
	32 Interest due for period, line 22 times line 30 times line 31				
33	Interest for underpaid estimated tax (Add all amounts on lines 26, 29 and 32 in all columns)				33

Section C - Figure the Penalty		(a)	(b)	(c)	(d)
PENALTY PERIOD	04/30/2014	06/30/2014	09/30/2014	01/31/2015	
	34 Number of months from month after the month shown above line 34 to the month the tax was paid or April 30, 2015, whichever is earlier				
	35 Penalty rate per month	0.01	0.01	0.01	0.01
	36 Penalty due for period, line 22 times line 34 times line 35				
37	Penalty for underpaid estimated tax (Add all amounts on line 36 in all columns)				37

Section D - Total Interest and Penalty	
38	Total interest and penalty for underpaid estimated tax. Add line 33 and line 37 (Enter the total here and enter the interest, penalty and total interest and penalty on Form L-1040, line 25a, b and c, respectively)
	38

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Schedule A1 Annualized Income Installment Method		(a)	(b)	(c)	(d)
		01/01/2014 03/31/2014	01/01/2014 06/30/2014	01/01/2014 09/30/2014	01/01/2014 12/31/2014
1	Enter income for each period	1			
2	Annualization amounts	2	4.00	2.00	1.33
3	Annualized income (Line 1 times line 2)	3			
4	Enter exemptions amount from Form L-1040, line 21b	4			
5	Subtract line 4 from line 3	5			
6	Tax due (Line 5 times the tax rate)	6			
7	70% of tax due	7			
8	70% of prior year tax	8			
9	Enter lesser of line 7 or line 8 (If zero or less enter -0-)	9			
10	Applicable percentage	10	25%	50%	75%
11	Multiply line 9 by line 10	11			100%
CAUTION: Complete lines 12 through 17 of column (a) before going to the next column					
12	Add all the amounts in all previous columns of line 17	12			
13	Subtract line 12 from line 11 (If zero or less enter -0-)	13			
14	Enter 1/4 of amount on line 12, page 1, of Form L-2210 in each column	14			
15	Subtract line 17 of the previous column from line 16 of that column	15			
16	Add lines 14 and 15	16			
17	Enter the smaller of line 13 or line 16 here and on Form L-2210, line 13	17			